EXHIBIT 16

McDermott & RADZIK, LLP

WALL STREET PLAZA 88 PINE STREET NEW YORK, NEW YORK 10005-1801

TELEPHONE (212) 376-6400 TELECOPIER (2.) 2) 376-6490 E-MAIL FIRM@MCDERMOTTRADZIK.COM

August 15, 2007

VIA MAIL AND FACSIMILE (1 page) 586-755-6421 Cohol Williams

Central Transport International 12225 Stephens Road Warren, MT 48089

Attn: Mr. David Rigelhof

Gentex, Inc. Re:

Your Ref.: 616080 Pro No. 495-288534-1

Claim Amount: \$122,500.00 AI Marine Claim No.: 0069567-A

Our File: 7-07-7049 DGM

Dear Mr. Rigelhof:

We refer to our letter of July 31, 2007 in which we confirmed our agreement to settle this claim in the sum of \$80,000.00.

Please advise when we may expect settlement funds. Many thanks.

Very truly yours,

MCDERMOTT & RADZIK, LLP

By:

DGM/jad

EXHIBIT